AMENDMENTS TO THE CLAIMS

The following listing of claims will replace all prior versions and listings of claims in the application.

LISTING OF CLAIMS

- 1-7. (cancelled)
- 8. (currently amended) A semiconductor device having a non-volatile memory transistor formed on a semiconductor layer, the semiconductor device comprising:

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor with the interlayer dielectric layer being in direct contact with a component of the non-volatile memory transistor,

a wiring layer provided on and in direct contact with the interlayer dielectric layer, wherein the interlayer dielectric layer includes a first oxide film provided as a lowermost layer of the interlayer dielectric layer, a layer containing nitride provided on and in direct contact with the first oxide film, [[and]] a second oxide film provided on and in direct contact with the layer containing nitride[[.]], the first oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS, and the first oxide film has a thickness of 30 – 70nm.

9-21. (cancelled)

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor,

a wiring layer provided on and in direct contact with the interlayer dielectric layer,

wherein the interlayer dielectric layer comprises a first oxide film provided as a lowermost layer of the interlayer dielectric layer, a layer containing nitride provided on and in direct contact with the first oxide film, [[and]] a second oxide film provided on and in direct contact with the layer containing nitride[[.]], the first oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS, and the first oxide film has a thickness of 30-70nm.

23-25. (cancelled)

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor with the interlayer dielectric layer being in direct contact with a component of the non-volatile memory transistor; and

a wiring layer provided on and in direct contact with the interlayer dielectric layer,

wherein the interlayer dielectric layer includes a first oxide film provided as a lowermost layer of the interlayer dielectric layer, a layer containing nitride provided on and in direct contact with the first oxide film, a second oxide film provided on and in direct contact with the layer containing nitride, and the first oxide film is free of boron and phosphorus. the first oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS, and the first oxide film has a thickness of 30-70nm.

27-29. (cancelled)

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor; and

a wiring layer provided on and in direct contact with the interlayer dielectric layer,

wherein the interlayer dielectric layer comprises a first oxide film provided as a lowermost layer of the interlayer dielectric layer, a layer containing nitride provided on and in direct contact with the first oxide film, a second oxide film provided on and in direct contact with the layer containing nitride, and the first oxide film is free of boron and phosphorus. the first oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS, and the first oxide film has a thickness of 30-70nm.

31-33. (cancelled)

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor; and

a wiring layer provided on and in direct contact with the interlayer dielectric layer,

wherein the interlayer dielectric layer comprises a first oxide film provided as a lowermost layer of the interlayer dielectric layer, a layer containing nitride provided on and in direct contact with the first oxide film, a second oxide film provided on and in direct contact with the layer containing nitride, [[and]] the first oxide film has a thickness of 30-70nm[[.]], and the first oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS.

35. (cancelled)